ASN (FM&C) Goals & Metrics

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Cost Analysis Long Term Goals & Metrics

Goals for DON Cost Community:

- **Provide timely, comprehensive, and defensible cost information to decision makers**
  - Improve Cost Estimating Processes
  - Establish and publish DON Cost Estimating Best Practices and Standards
  - Educate leadership on what the results of risk and uncertainty analyses represents
  - Establish cost estimating performance measures
  - Maintain timeliness of estimates while executing additional directed process steps
- **Provide cost support to all programs** *(ACAT I-IV, ACAT IA, pre-MDAP, etc.)*
- **Improve quality and availability of cost data**
- **Grow professional, trained workforce aligned**

FY10 Cost Community Metrics

	Frequency			
	Monthly	*Quarterly*	*Semi-Annually*	*Annually*
Time in Advance of Milestone Decision When Cost Community is Notified of Analytical Requirement - target 5 months		➡		
Service Cost Positions Completed this Period		▯		
Percent of Service Cost Positions Signed One Week Prior to Decision Review - target 85%		▯		
Service Cost Positions In Process this Period		▯		
Percent of Acquisition/Pre-acquisition Programs Where Cost Support Provided by DON Cost Organization - target 65%			▯	
Percent of Programs that Obtained Independent Reviews of Technical Baseline and Programmatic Assumptions - target 50%			▯	
Percent of Senior Cost Analysts that have Obtained Either DAWIA or SCEA Certification in Cost Estimating - target 50%				▯
Percent of Analysts' Time for Individual Estimate Spent on Data Collection, Normalization, Validation - target 30%				▯
Number of Active Naval VAMOSC Users (users who have obtained/renewed account within past year)	▯			
Number of Users Trained on OSCAM Naval Suite or Air Model	▯			▯

FMO Goals & Metrics

1) Improve DON Financial Operations Efficiency;

2) Improve Internal Controls Over Financial Reporting (ICOFR);

3) Standardize DON Financial Practices

FMO Goals & Metrics

Goal #	FMO METRIC	FREQUENCY Monthly	FREQUENCY Quarterly	GOAL	STATUS
1	**Improve DON Financial Operations Efficiency**				
1.a	Pay People and Vendors Timely and Accurately				
1.a.1	Military Pay Timeliness	√		≥ 97%	
1.a.2	Civilian Pay Timeliness	√		≥ 99%	
1.a.3	Improper Payments - Payroll	√		≤ .45%	
1.a.4	Commercial Invoice Backlog	√		≤ 2%	
1.a.5	Travel Card Delinquencies - CBAs	√		≤ 0%	
1.a.6	Travel Card Delinquencies - IBAs	√		≤ 0%	
1.a.7	Purchase Card Delinquencies	√		≤ 1%	
1.a.8	Interest Payment Penalties	√		≤ $125/M	
1.b	E-Commerce - (Contract Invoices & Receiving Reports)		√	≥ 17.9%	
1.c	Abnormal Balances				
1.c.1	Abnormal SF-133 Balances	√		≤ 0	
1.c.2	Abnormal AR-1002 Unobligated Balances	√		≥ 65% *	
1.c.3	Appropriations with Negative Balances	√		≤ 0	
1.c.4	Deposit Accounts with Negative Balances	√		≤ 0	
1.d	Accounting Index				
1.d.1	Clearing Accounts - Overaged Balances	√		≤ $0	
1.d.2	Clearing Accounts - Within Timeframe Balances	√		≤ 4.5%	
1.d.3	Intransit - Overaged Collections and Disbursements	√		≤ 5%	
1.d.4	Unsupported Accounting Entries	√		≥ 10% **	
1.e	Accounts Receivable				
1.e.1	Delinquent Outside DoD Intergovernmental A/R	√		≤ 7%	
1.e.2	Delinquent Within DoD Intergovernmental A/R	√		≤ 4.5%	
1.e.3	Delinquent Public A/R	√		≤ 9%	
2	**Improve Internal Controls Over Financial Reporting**				
2.a	Significant SBR and E&C Activities Completed	√			
2.b	Internal Control Scorecard Update	√			
2.c	Problem Disbursements				
2.c.1	Overaged UMDs	√		≤ $0	
2.c.2	Within Timeframe UMDs	√		≥ 10% **	
2.c.3	Overaged NULOs	√		≤ $0	
2.c.4	Within Timeframe NULOs	√		≥ 10% **	
2.d	Correcting Entry Journal Vouchers		√		
3	**Standardize DON Financial Practices**				
3.a	Significant Activities Completed	√			
3.b	Metrics by Specific Practice Under Development - Reporting to Begin July 2010	√			

* Note: This goal is to have greater than 65% reduction
** Note: This goal is to have greater than 10% reduction

FMO Goals & Metrics

Goal 1: Improve DON Financial Operations

Efficiency

- **1A: Pay People and Vendors Timely and Accurately**

  Metric: To process over 97% of Mil Pay and 99% of CivPay transactions in a timely manner. Have a commercial invoice backlog of 2% or less.

- **1B: Abnormal Balances**

  Metric: To reduce by 65% or more of the FYE 2009 AB1002 balances - all abnormal balances greater than 2 months old.

- **1C: Accounting Index**

  Metric: To have $0 over-aged in clearing account balances.

FMO Goals & Metrics

Goal 2: Improve Internal Controls Over Financial Reporting (ICOFR)

- **2A: Significant SBR and E&C Activities Completed**

  Metric: XXX

- **2B: Internal Control Scorecard Update**

  Metric: XXX

- **2C: Problem Disbursements**

  Metric: To have $0 overaged UMDs and NULOS greater than 120 days old

FMO Goals & Metrics

Goal 3: Standardize Financial Practices

- **3A: During the Standardization process - capture:**
  - Metric: Number of processes reviewed
  - Metric: Number of methods within each process that can be eliminated
  - Metric: Number of best practices identified

- **3B: Once the Standard processes are identified – capture:**
  - Metric: Number of commands that have adopted the practices
  - Metric: Measurable efficiencies obtained by using the processes (i.e. time saved or costs saved)

FMB Goals & Metrics

Goal 1: Develop processes to work within

DoD's concurrent programming and

budgeting system

- **1A: Ensure documented process and capability to rapidly**

develop a defendable budget

Metric: Annually; Execute timely Pricing Validation Teams (PVTs)

Metric: Per PPBES cycle; Measure churn within a cycle

Metric: Annually; Streamline budget process

FMB Goals & Metrics

Goal 2: Monitor Execution to Efficiently Use DON Resources

- **2A: Timely utilization of DON resources**

  Metric: Monthly; Review of obligations posted on OSD dashboard

  Metric: Quarterly; Review of FEI and CEI status by BSO

- **2B: Minimize number and overdue Anti-deficiency Act violations**

  Metric: Monthly; Process actions through DON within established OSD metrics

  Metric: Semi-annually; Update and monitor the status of fiscal

FMH Goals & Metrics

Goal 1: Ensure the FM workforce is properly sized

- **1A: Maintain the workforce; no reductions except for justified efficiencies**

  Metric: Quarterly; Review DCPDS on board status by job series

- **1B: Retain FM development employees after graduation**

  Metric: Quarterly; Achieve 65% retention rate in DOD five years after graduation

FMH Goals & Metrics

Goal 2: Foster Career Development

- **2A: Provide training opportunities to workforce**

  Metric: Semi-annually; Maintain number of participants in centrally funded programs from prior fiscal year

  Metric: Quarterly; Review BSO training provided to FM staff during a fiscal year, by series, by career roadmap categories (entry, journey, expert)

- **2B: Provide career development/enhancement opportunities**

  Metric: Semi-annually; Ensure existing opportunities fully utilized and provide one new opportunity within the next year

- **2C: Increase percentage of workforce with professional certifications**

FMH Goals & Metrics

Goal 3: Promote communication venues with the FM workforce

Metric: Semi-annually; Increase communication among workforce

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